



COUNTY OF LOS ANGELES
OFFICE OF THE COUNTY COUNSEL

648 KENNETH HAHN HALL OF ADMINISTRATION

500 WEST TEMPLE STREET

LOS ANGELES, CALIFORNIA 90012-2713


LLOYD W. PELLMAN
County Counsel

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TDD
(213) 633-0901
TELEPHONE
(213) 974-1904
TELECOPIER
(213) 687-7300

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01/14/03

TO: SUPERVISOR YVONNE BRATHWAITE BURKE, Chair
SUPERVISOR GLORIA MOLINA
SUPERVISOR ZEV YAROSLAVSKY
SUPERVISOR DON KNABE
SUPERVISOR MICHAEL D. ANTONOVICH

FROM: LLOYD W. PELLMAN 
County Counsel

RE: **Tax Deductions for Private Donations of Equipment to the
Junior Golf Program**

On motion of Supervisor Knabe on January 14, 2003, your Board requested that our office and the Director of the Department of Parks and Recreation determine if private sector donations of golf clubs and golf balls to the County's junior golf program might be tax deductible to the donors.

We have concluded that private donations of equipment for the junior golf program can be eligible for tax deductions, whether those donations are made to the County directly, to the County golf course concessionaires for the County, or to the newly formed Junior Golf Foundation, an organization formed under section 501(c)(3) of the Internal Revenue Code. See 26 USC 170(b)(1)(A)(v) and (vi)(c), relating to charitable contributions. We will work with the Director to ensure that equipment donors can receive receipts appropriate for tax purposes.

LWP:HSP:gl

c: David E. Janssen
Chief Administrative Officer

Violet Varona-Lukens, Executive Officer
Board of Supervisors

Tim Gallagher, Director
Department of Parks and Recreation